



General Assembly

February Session, 2002

***Raised Bill No. 598***

LCO No. 2457

Referred to Committee on Finance, Revenue and Bonding

Introduced by:  
(FIN)

***AN ACT CONCERNING PROPERTY TAX EXEMPTIONS FOR CERTAIN  
SOCIAL SERVICE ENTITIES AND CERTAIN SUBSIDIZED HOUSING.***

Be it enacted by the Senate and House of Representatives in General  
Assembly convened:

1 Section 1. Section 12-81 of the general statutes is amended by adding  
2 subdivision (76) as follows (*Effective October 1, 2002, and applicable to*  
3 *assessment years commencing on or after October 1, 2002*):

4 (NEW) (76) Any real or personal property owned by a nonprofit  
5 organization which property is used in whole or in part as, or in, the  
6 following, provided the following generate no net profit for such  
7 organization: (A) An orphanage, (B) a drug rehabilitation facility, (C) a  
8 shelter for the homeless, mentally or physically handicapped persons  
9 or battered women, (D) a location for recreational programs for youth,  
10 (E) housing for low or moderate income persons or families, which  
11 housing is subsidized, in whole or in part, by the federal, state or local  
12 government, and (F) housing associated with a residential drug  
13 treatment program funded by the federal, state or local government.

This act shall take effect as follows:

Section 1	<i>October 1, 2002, and applicable to assessment years commencing on or after October 1, 2002</i>
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***Statement of Purpose:***

To provide for a property tax exemption for establishments which provide certain social services or which meet certain housing needs.

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*